

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/9/30	2013/12/31	2013/9/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Cash on hand	829	592	589
Cash in banks	1,110,204	900,102	999,165
Cash equivalents	182,520	187,186	0
Total cash and cash equivalents	1,293,553	1,087,880	999,754
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	0	250,058	0
Current available-for-sale financial assets			
Current available-for-sale financial assets	0	0	12,428
Current available-for-sale financial assets, net	0	0	12,428
Notes receivable, net			
Notes receivable	84	0	0
Notes receivable, net	84	0	0
Accounts receivable, net			
Accounts receivable	1,150,710	971,560	1,033,354
Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	4,137	2,765	4,244
Accounts receivable, net	1,146,573	968,795	1,029,110
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	7,515	8,961	4,042
Accounts receivable due from related parties, net	7,515	8,961	4,042
Other receivables			
Tax refund receivable	22,091	13,075	19,462
Other non-operating receivables, others	19,215	15,945	20,645
Other receivables, net	41,306	29,020	40,107
Other receivables due from related parties			
Other receivables due from related parties, net	9,552	0	0
Inventories			
Inventories, manufacturing business			
Finished goods	36,964	43,813	57,017
Work in progress	147,631	97,831	84,727
Raw materials	223,680	195,863	183,629

Materials and supplies in transit	0	14,366	0
Inventories, manufacturing	408,275	351,873	325,373
business, net			
Total inventories	408,275	351,873	325,373
Prepayments			
Other prepayments	43,891	77,029	78,820
Total prepayments	43,891	77,029	78,820
Other current assets			
Total other current assets	51,110	46,176	41,716
Total current assets	3,001,859	2,819,792	2,531,350
Non-current assets			
Investments accounted for using equity method			
Investments accounted for using	43,468	31,107	27,832
equity method			
Investments accounted for using	43,468	31,107	27,832
equity method, net			
Property, plant and equipment			
Land, net			
Land, net	283,212	283,212	283,212
Buildings and structures, net			
Buildings and structures, net	415,836	436,980	436,820
Machinery and equipment, net			
Machinery and equipment, net	1,032,134	1,170,443	1,256,008
Transportation equipment, net			
Transportation equipment, net	1,407	761	862
Office equipment, net			
Office equipment, net	10,276	10,011	11,085
Leased assets, net			
Leased assets, net	0	20	28
Leasehold improvements, net			
Leasehold improvements, net	31,911	25,638	24,935
Other facilities, net			
Other facilities, net	23,389	13,740	14,573
Total property, plant and equipment	1,798,165	1,940,805	2,027,523
Intangible assets			
Patents, net			
Patents	773	1,316	1,491
Patents, net	773	1,316	1,491
Computer software, net			
Computer software	11,021	8,523	4,055
Computer software, net	11,021	8,523	4,055
Total intangible assets	11,794	9,839	5,546
Deferred tax assets	5,346	7,459	12,394
Other non-current assets			
Prepayments for business facilities	289,463	36,183	55,630
Guarantee deposits paid	6,771	6,912	6,652

	Long-term prepaid rents	55,056	55,409	54,834
	Other non-current assets, others			
others	Total other non-current assets,	55,852	61,854	66,900
	Total other non-current assets	407,142	160,358	184,016
	Total non-current assets	2,265,915	2,149,568	2,257,311
	Total assets	5,267,774	4,969,360	4,788,661
	Liabilities			
	Current liabilities			
	Short-term borrowings			
	Bank loan	24,315	8,590	7,000
	Total short-term borrowings	24,315	8,590	7,000
	Accounts payable			
	Accounts payable	815,140	810,595	725,559
	Total accounts payable	815,140	810,595	725,559
	Other payables			
equipment	Payable on machinery and	78,060	16,024	40,423
	Other payables, others	459,365	391,265	341,804
	Total other payables	537,425	407,289	382,227
	Current tax liabilities	86,004	73,520	48,101
	Current provisions			
returns and discounts	Short-term provision for sales	6,730	5,749	5,459
	Total current provisions	6,730	5,749	5,459
	Other current liabilities			
	Other current financial liabilities	2,330	2,123	1,979
	Advance receipts			
	Advance sales receipts	19,759	6,948	10,736
	Unearned revenue	52,296	52,296	61,462
	Total advance receipts	72,055	59,244	72,198
	Long-term liabilities, current portion			
portion	Long-term borrowings, current	188,604	223,666	305,433
portion	Total long-term liabilities, current	188,604	223,666	305,433
	Current lease obligations payable	0	37	58
	Total other current liabilities	262,989	285,070	379,668
	Total current liabilities	1,732,603	1,590,813	1,548,014
	Non-current liabilities			
	Long-term borrowings			
	Long-term bank loans	350,148	645,376	720,160
	Total long-term borrowings	350,148	645,376	720,160
	Deferred tax liabilities			
	Total deferred tax liabilities	83,909	43,522	36,350
	Other non-current liabilities			
	Long-term deferred revenue	121,899	161,121	174,195
	Accrued pension liabilities	15,007	15,023	9,713
	Guarantee deposits received	795	787	776

Total other non-current liabilities	137,701	176,931	184,684
Total non-current liabilities	571,758	865,829	941,194
Total liabilities	2,304,361	2,456,642	2,489,208
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	766,422	766,422	766,422
Total capital stock	766,422	766,422	766,422
Capital surplus			
Capital surplus, additional paid-in capital			
Capital surplus, additional paid-in capital arising from ordinary share	322,130	322,130	322,130
Total capital surplus, additional paid-in capital	322,130	322,130	322,130
Capital surplus, treasury share transactions	6,420	6,420	6,420
Capital surplus, difference between consideration and carrying amount of subsidiaries acquired or disposed	0	9,736	1,777
Total capital surplus	328,550	338,286	330,327
Retained earnings			
Legal reserve	245,657	198,806	198,806
Special reserve	0	25,907	25,907
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	845,309	653,296	515,797
Total retained earnings	1,090,966	878,009	740,510
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	29,830	26,024	21,253
Unrealized gains (losses) on available-for-sale financial assets			
Total unrealized gains (losses) on available-for-sale financial assets	0	0	-5,743
Total other equity interest	29,830	26,024	15,510
Total equity attributable to owners of parent	2,215,768	2,008,741	1,852,769
Non-controlling interests	747,645	503,977	446,684
Total equity	2,963,413	2,512,718	2,299,453
Number of share capital awaiting retirement			
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0